

Amendments to Senate Bill No. 121
3rd Reading Copy

For the House Taxation Committee

Prepared by Jeff Martin
April 2, 2007 (8:05am)

1. Page 1, line 12.

Strike: "A"

Insert: "(a) Subject to subsection (1)(b), a"

2. Page 1.

Following: line 14

Insert: "(b) The provisions of this section do not prevent the bona fide sale of a tax return preparation, accounting, or law practice in the ordinary course of business."

3. Page 1.

Following: line 17

Following: "(A)"

Insert: "(i)"

Following: "disclosure;"

Insert: "or

(ii) disclosure is required in connection with an internal audit;"

4. Page 2, line 6.

Insert: "information"

Insert: ":

(a) "

Following: "reviews"

Insert: ";

(b) "

Strike: "or"

5. Page 2, line 7.

Strike: "statutorily"

Following: "so"

Insert: "by Montana law;

(c) when required to do so by federal or state law; or

(d) pursuant to a court subpoena or administrative summons"

- END -